

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 2111**

February 1, 2018

**SUMMARY OF BILL:** Establishes that an art gallery receiving 80 percent of its revenue from the sale of artwork may serve wine to patrons of such art gallery without charge.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Pursuant to Tenn. Code Ann. § 57-4-105, an art gallery may currently serve wine to its patrons free of charge if such gallery receives 90 percent of its revenue from the sale of artwork.
- This legislation will decrease the threshold required for art galleries to serve wine to its patrons free of charge.
- Based on information provided by the Tennessee Alcoholic Beverage Commission (ABC), art galleries are not currently required to obtain a license from the ABC in order to serve wine to patrons if they meet other statutory requirements. Further, pursuant to Tenn. Code Ann. § 57-4-105, art galleries are not required to pay any fees or taxes related to the privilege of serving wine.
- This legislation will result in no impact to the number of licenses issued by ABC or state and local tax revenue.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

/jdb